

GRADUATION REQUIREMENTS

1. Summary of Chapter 498/83

Education Code § 51225.3, as added by Chapter 498, Statutes of 1983, requires school districts to provide an additional science course to students prior to graduation from the twelfth grade.

Commencing with the 1986/87 school year, no pupil shall receive a high school diploma without completing two years of science courses. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

On November 20, 1986, the Commission on State Mandates determined that Chapter 498, Statutes of 1983, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/_Reimbursement Claim", and/or "19__/_Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

A. Acquisition Cost

The cost of acquiring additional space and equipment necessary for conducting new science classes are reimbursable, provided that space is lacking in existing facilities.

B. Remodeling Cost

The cost of remodeling existing space to accommodate the new science class and laboratory are reimbursable, including design, renovation, and special lab equipment and outlets essential to maintain a level of instruction sufficient to meet college admission requirements.

C. Staffing and Supplies

The increased cost of the school district to staff and supply the new mandated science classes are reimbursable. Staffing costs are limited to salary and other remuneration differentials, if any, of a science teacher and the cost of lab assistants or special teaching aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

School districts claiming costs under A and/or B must provide the following:

- (1) Documentation of increased units of science course enrollments due to the enactment of Education Code § 51225.3 necessitating such an increase.

However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that the districts can document that this space would not have been otherwise acquired due to the increase in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

- (2) Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- (3) Certification by the Board of Trustees that an analysis of all appropriate science facilities within the district was conducted and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code § 51225.3 to reasonably accommodate includes:

- (4) Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
- (5) Taking advantage of other available secondary school science facilities that are within a secure distance of the school.
- (6) Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- (7) Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

7. Reimbursement Limitations

Any offsetting savings (i.e., reduction in non-science classes) or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

The maximum reimbursable fee for contracted services is \$110.42 (for 2001-02 fiscal year) adjusted annually by the change in the implicit price deflator for the cost of goods and services to governmental agencies as determined by the State Department of Finance. For update changes on the maximum reimbursable fee, refer to the instructions on form GR-2. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the maximum. Reasonable expenses related to the mandate will be paid as identified on the monthly billing of consultants.

8. Claiming Forms and Instructions

A claimant may submit a computer generated report in substitution for forms GR-1 and GR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form GR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form GR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of the mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant. The maximum reimbursable fee for contracted services is \$110.42 (2001-02 f.y.) adjusted annually by the change in the implicit price deflator. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the above maximum.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Give a description and reason for the acquisition of land, equipment, furniture, fixtures, and space remodeling necessary for conducting new science classes. Identify the newly purchased land by its location and parcel number. For remodeled classrooms, identify the name of the school and room numbers. For equipment, furniture and fixtures, identify these by naming the item, serial numbers/inventory numbers, quantity purchased and location of items.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form GR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect

costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of new or remodeled science classrooms.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form GR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 GRADUATION REQUIREMENTS			For State Controller Use Only		Program 026
(01) Claimant Identification Number			(19) Program Number 00026		
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite			(22) GR-1, (03)		
City State Zip Code			(23) GR-1, (04)(1)(e)		
			(24) GR-1, (04)(2)(e)		
			(25) GR-1, (04)(3)(e)		
Type of Claim	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26) GR-1, (08)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) GR-1, (09)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) GR-1, (11)		
			(29) GR-1, (12)		
Fiscal Year of Cost	(06) 20____/20____	(12) 20____/20____	(30)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> <p>Signature of Authorized Officer</p> <p>_____</p> </div> <div style="width: 35%;"> <p>Date</p> <p>_____</p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> <p>Type or Print Name</p> <p>_____</p> </div> <div style="width: 35%;"> <p>Title</p> <p>_____</p> </div> </div>					
<p>(38) Name of Contact Person for Claim</p> <p>_____</p>					
<p>Telephone Number () - Ext.</p> <p>_____</p>					
<p>E-Mail Address</p> <p>_____</p>					

Program 026	GRADUATION REQUIREMENTS Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form GR-1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form GR-1, line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., GR-1, (04)(1)(e), means the information is located on form GR-1, block (4), line (01), column (c). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816**

Program 026	MANDATED COSTS GRADUATION REQUIREMENTS CLAIM SUMMARY					FORM GR-1
(01) Claimant			(02) Type of Claim		Fiscal Year	
			Reimbursement <input type="checkbox"/>			
			Estimated <input type="checkbox"/>		20__/20__	
Claim Statistics						
(03) Number of new or remodeled science classrooms						
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Total	
1. Acquisition Cost						
2. Remodeling Cost						
3. Staffing and Supplies						
(05) Total Direct Costs						
(06)						
(07)						
Indirect Costs						
(08) Indirect Cost Rate					[From J-380 or J-580]	%
(09) Total Indirect Costs					[Line (05)(a) x line (08)]	
(10) Total Direct and Indirect Costs					[Line (05)(e) + line (09)]	
Cost Reduction						
(11) Less: Offsetting Savings, if applicable						
(12) Less: Other Reimbursements, if applicable						
(13) Total Claimed Amount					[Line (10) – {line (11) + line (12)}]	

Program 026	GRADUATION REQUIREMENTS CLAIM SUMMARY Instructions	FORM GR-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form GR-1 must be filed for a reimbursement claim. Do not complete form GR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form GR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of new or remodeled science classrooms.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form GR-2, line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Leave blank.
- (07) Leave blank.
- (08) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (09) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (08), by the Total Salaries and Benefits, line (05)(a).
- (10) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total Direct and Indirect Costs, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 026	MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL	FORM GR-2
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(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.☐ Acquisition Cost☐ Remodeling Cost☐ Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).

Object Accounts

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Capital Outlays
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

Program 026	GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM GR-2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form GR-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and capital outlays needed to acquire space and equipment. Contract Services are reimbursable to the extent that activities performed require special skills or knowledge that are not readily available from the claimant's staff. The maximum reimbursable fee for contract services is \$122.06 for the 2004-05 fiscal year. If a piece of equipment acquired for the Graduation Requirement program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract		Copy of Contract and Invoices
Capital Outlays	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used	Invoices

- (05) Total line (04), columns (d), (e), (f), (g), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.